

Classes

computer assisted audit techniques

State and local auditors can substantially improve the effectiveness and productivity of their audit work by making use of electronic records. This course is designed to assist auditors when working with electronic records.

OBJECTIVE:

At the completion of this course, students will have the confidence and skills to conduct an audit using electronic records. From the initial contact with the taxpayer in knowing what types of records and information to request to the completion of the final schedules, the auditor will have the basic skills in Excel and Access to process most electronic records. However, this class is not intended to make someone a Computer Audit Specialist.

AUDIENCE:

The course is designed as a basic course for all state auditors who have a need to process electronic records in an audit environment.

PREREQUISITES:

Students should have basic skills in Excel. They should be able to work with cells and ranges and should know how to move, copy, paste and sort. Students also should be able to insert formulas for computations (e.g., add and divide) and basic functions (e.g., sum).

Student should also have basic MS File Explorer skills, including an understanding of the basic directory and folder structure of a computer, including the ability to move, copy, paste and delete files.

STUDENT REQUIREMENTS:

Each student is required to have a laptop computer with a CD-Drive or a free USB port to enable the sharing of files with a jump drive. The computer should have a working copy of MS Office installed with Excel 2000 and Access 97 or above. Students should also bring a copy of MS Office installation disk to class. Some of the material is based on Excel VBA which requires the VBA functionality enabled. Students must be able to adjust the security level low enough or security must be preset to a low enough level to accept macros.

PROGRAM LEVEL:

Beginning

PROGRAM CONTENT:

Introduction to the knowledge and skills needed to work with electronic records during an audit.

COURSE MATERIALS:

In addition to numerous Excel and Access files students will receive a comprehensive course binder which includes the course material and exercises.



ADVANCE PREPARATION:

None

INSTRUCTIONAL DELIVERY METHOD:

Group-Live with exercises

RECOMMENDED CPE CREDIT:

16 hours

REGISTRATION INFORMATION:

Contact Antonio Soto at asoto@mtc.gov or 202-508-3846

PROGRAM DAY ONE: 8:00 AM – 4:30 PM

Introduction

Requesting electronic files
Receiving, storing, handling, and returning taxpayer records
Verifying data for completeness

1. Excel

Excel Text Functions (*Left, Right, Mid, Len, Value, Proper, Concatenate*)
Other useful Excel Functions (*Date, If, Find, Subtotal, Sumif, Vlookup*)
Tips and Tricks (*Series, Working with Go To*)
Fill items down from above (*Delete any rows that are blank, Current Region*)
Tools from Excel's Data Menu (*Text to columns, Auto Filter, Subtotals, Pivot Table, Advanced Auto Filter*)
Reading External Data into Pivot Tables

PROGRAM DAY TWO: 8:00 AM – 4:30 PM

1. Excel (*continued*)

Importing External File Types into Excel
Other Topics Related To Excel Data

2. MS Access

Working with Tables & Queries (*Creating a table, Field record types*)
Importing External Data (*Excel, dBase, Text*)
Exporting Data to Excel
Select Queries (*Making a select query, relating tables*)
Select Query Totals (*Sum data, Group data*)
Working with Functions
Making Tables from Other Tables or Queries (*Make Table Query*)
Appending Tables (*Append Query*)
Delete Records in Tables (*Delete Query*)
Update Data in Tables (*Update Query*)
Other Access Features (*Demo or Discussion only, Forms, Reports, Macros*)

3. Utilities (*VBA Automation*)

List/Compare File, Analyze Excel Files, Combine Excel Files, Into Excel, Into Access, & Match Negatives (*Zapper*)

4. Other Useful Software to Consider (*Demo or Discussion only*)

Monarch, ACL, Ultra-Edit, Abletoextract



**We encourage states to host this course along with
Basic Random Sampling—during the same week**

